

*21*  
a non-woven top sheet attached to the first layer of foam, the non-woven top sheet being capable of transferring moisture.

*22*  
--14. A liner comprising:  
an inner moisture transfer material; and  
a layer of foam attached to the inner moisture transfer material,  
wherein the layer of foam is treated to have reversible enhanced thermal properties.

*22*  
--15. A liner comprising:  
a non-woven material capable of transferring moisture vapor;  
an open-cell foam attached to the non-woven material; and  
an outer layer.

*23*  
--16. The liner according to claim 15, wherein the foam is treated to have reversible enhanced thermal properties.

*23*  
--17. A composite for a liner comprising:  
a first layer of open-cell foam;

a first absorbent non-woven material attached to the first layer of open-cell foam;

a second layer of open-cell foam attached to the first absorbent non-woven material; and

a second absorbent non-woven material attached to the second layer of open-cell foam.

--18. The liner according to claim 15, wherein the first and second absorbent non-woven materials are apertured.

--19. The composite according to claim 17, wherein the non-woven material is apertured.

--20. A composite for a liner comprising:

an open cell foam; and

a flexible mesh attached to the foam to provide structural integrity for the liner.

--21. A composite for a liner comprising:

a first open cell foam material; and

a second open cell foam material,

wherein a spacer fabric is provided between the first and second open cell foam materials.